

liability. Nonrefundable credits include the child credit, the HOPE and lifetime learning credits, the dependent care credit, and the adoption tax credit. In addition, the bill eliminates the complex interaction of the partially refundable family credit with the AMT. In doing so, the bill would eliminate a penalty faced by large families.

Under current law, the total allowable amount of nonrefundable personal credits may not exceed the amount by which the individual's regular income tax liability exceeds the individual's tentative minimum tax. For families with three or more children, an additional refundable child credit is provided and this is reduced by the amount of the individual's minimum tax liability. This requires all taxpayers who claim the child credit with incomes above \$45,000 for joint filers and \$33,750 for single filers to make at least a rudimentary minimum tax calculation.

The Department of the Treasury estimated that in 1998, without the one year "fix", eight hundred thousand taxpayers who are entitled to the child credit or the education credits would have been denied the full benefit of these credits by the AMT.

In order to eliminate the complexities of the AMT in a revenue neutral manner, this bill reduces the income phase-outs for the child credit from \$110,000 to \$91,000 on a joint return, and from \$7,500 to \$60,000 for single filers.

According to the IRS, the estimated average time it takes to fill out the alternative minimum tax form is 5 hours and 39 minutes. It would, of course, take much longer for hundreds of thousands of taxpayers who may be forced to fill this form out for the first time as a result of the credits Congress offered them last year in the name of child care and education.

And to show how truly perverse this provision is, the interaction between the AMT and the partially refundable child credit will result in a tax increase on 177,000 large families if the Republican 10 percent across the board tax cut was passed into law. Some might respond that they intend to fix this problem later, but that is exactly the type of thinking that put us in this situation to begin with.

Mr. Speaker, this bill is "must pass" legislation, and it must be passed on a bipartisan, revenue neutral, permanent basis. I hope it will be.

HONORING GLEN STILLWELL OF  
ORANGE COUNTY, CALIFORNIA

**HON. CHRISTOPHER COX**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 11, 1999*

Mr. COX. Mr. Speaker, ladies and gentlemen, I rise today to honor Glen Stillwell, one of Orange County, California's finest and most generous philanthropists.

Glen, after a long and courageous struggle, recently succumbed to a terminal illness. He has left behind his lovely wife Dotti of 53 years, and a rich legacy of service and leadership in the community of Orange County. His charitable and selfless influence upon the McIntosh Center for the Disabled, the Provi-

dence Speech and Hearing Center, the Olive Crest Treatment Center for Abused Children, the Assistance League, the Orange County Performing Arts Center, and the Freedoms Foundation at Valley Forge, allowed these much-needed institutions to thrive.

Glen Stillwell truly lived the American dream. He came to California at the end of the Great Depression and became a pioneer in the budding aerospace engineering industry—a California industry, that, with Glen's help, has become a world-leader. In time, through his own grit and determination, Glen built his own aerospace-manufacturing company, which under the example of his guidance, continues to flourish. But throughout his brilliant career, however, Glen always considered the upbringing of his two sons, Thomas and Richard, his most important calling.

Glen Stillwell was a visionary. He planted the seeds that ultimately became Chapman College and the world-renowned Orange County Performing Arts Center. He also had a passion for civic involvement, and his voice was often heard in the public arena on important issues of statecraft. Indeed, Glen was the best kind of patriot; he loved his country and he loved the community of Orange County, and he loved his family.

Orange County will miss Glen Stillwell, but will enjoy the fruits of his hard work and dedication for many generations to come.

#### EDUCATION FLEXIBILITY PARTNERSHIP ACT OF 1999

SPEECH OF

**HON. JENNIFER DUNN**

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 10, 1999*

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 800) to provide for education flexibility partnerships:

Ms. DUNN. Mr. Chairman, I rise today to support the Education Flexibility Act. Republicans in the House are working on a bipartisan basis to put education back in the hands of local teachers and schools, and provide relief from federal regulations that only serve to stifle innovation in education.

H.R. 800 will give states and communities more decision-making flexibility. This flexibility is crucial to ensure that schools can promote the best opportunities for our children so that they may reach their greatest learning potential. This bill also creates real, measurable accountability standards for teachers to encourage them to bring out the best in every child at school.

With the passage of the Ed-Flex, my home state of Washington will finally have the opportunity to utilize this flexibility when designing their education programs. Local districts and schools, such as Tahoma High School in Maple Valley, will have the flexibility to design a plan that works for Tahoma, not bureaucrats in Washington, DC. By broadening this plan from the original plan of 12 states to include the rest of the nation, we offer all states much needed relief from over-burdensome regulations.

The proof is in the reforms already begun by states that participated in the ed-flex pilot program. In both Texas and Maryland, Ed-Flex has enabled school districts in each state to improve the test scores of their poorest children. In return for greater flexibility, both states have produced solid academic results.

Ed-Flex is a program that works—for schools and for students. A Kent County, Maryland school with 60% of the students at the poverty level utilized ed-flex and now has the third highest test scores in the state for elementary schools. Parents of the students in this school know first hand the value of local flexibility. Their kids are improving their reading, writing, and math skills—some of the most important tools in life.

Mr. Speaker, I encourage my colleagues to think of the possibilities ed-flex can create in their home districts, to imagine how flexibility at the local level will stimulate new ideas and programs that will improve the quality of education for our children, and create opportunities for our teachers and educators to design plans that help our children reach their fullest potential. I ask my colleagues to support this bill.

HONORING GLORIA B. CORLEY-MCKOY

**HON. EDOLPHUS TOWNS**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 11, 1999*

Mr. TOWNS. Mr. Speaker, I rise today to honor Gloria B. Corley-McKoy for her exemplary community service and contribution to the Brooklyn Community.

Ms. Corley-McKoy has lived in the Brooklyn Community of East New York for the past 35 years. She was employed as a drug counselor by the Board of Education for 22 years and currently works as a community and project liaison for the AFSCME-AFL-CIO.

Although retired from her position at the Board of Education, Ms. Corley-McKoy continues her tireless advocacy on behalf of the children of New York. She currently serves as President of the Community School Board and President of the Boulevard Houses Tenant Association, a position she uses to advocate for improving the lives of children in the community.

Ms. Corley-McKoy is married to Jeffrey McKoy. She is a product of the New York Public School System. Her late son, Edward, was a graduate of Community School District 19. Ms. Corley-McKoy comes from a loving family of eight sisters and 2 brothers. One of her sisters, Priscilla A. Wooten, serves on the City Council and Ms. Corley-McKoy played an instrumental role in her sister's election while serving as campaign manager.

Mr. Speaker, it is a considerable honor for me to speak about one of our community's most cherished leaders. I have known Gloria for several years, and I can think of no better role model for the community. America should be aware of the tireless, unselfish work of community leaders like Gloria B. Corley-McKoy.